

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 05-cv-11421-RCL
)	
DOUGLAS ABDELNOUR,)	
)	
Defendant.)	

UNITED STATES' MEMORANDUM IN SUPPORT OF ITS
MOTION FOR SUBSTITUTION OF JOSEPH G. MOUJABBER, EXECUTOR OF THE
ESTATE OF DOUGLAS ABDELNOUR, FOR DEFENDANT DOUGLAS ABDELNOUR

The United States submits this memorandum of reasons in support of its motion for substitution, and asserts as follows:

On July 7, 2005, the United States filed suit against Mr. Abdelnour, seeking to reduce to judgment approximately \$688,000.00 in federal income tax liabilities. After several agreed-to extensions by the government, Mr. Abdelnour's answer was due on or before February 10, 2006. On January 27, 2006, Douglas Abdelnour passed away. See Exhibit A. On February 10, 2006, a suggestion of death was filed by counsel for the defendant. See Docket Entry No. 6. On April 5, 2006, Joseph Moujabber was appointed as the executor of the Estate of Douglas Abdelnour. See Exhibit A. On April 27, 2006, the appointment was faxed to counsel for the United States, and this motion was filed immediately thereafter.

Pursuant to Rule 25(a)(1), the United States hereby seeks the substitution of Mr. Moujabber, as the executor of Mr. Abdelnour's estate, so that this matter may go forward against the Estate and the taxes assessed against Mr. Abdelnour may be reduced to judgment in their proper amount. "A discretionary extension should be liberally granted absent a showing of bad

faith on the part of the movant for substitution or undue prejudice to other parties to the action.”

United States v. Miller Bros. Const. Co., 505 F.2d 1031, 1935 (10th Cir. 1974) (*citing* 3B Moore, Federal Practice P25.06(3) (2nd ed. 1974)).

I hereby certify that a true copy of the
above document was served upon (each party
appearing pro se and) the attorney of record
for each other party by mail on

5/1/06 Lydia Bottome Turanchik

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

BARBARA HEALY SMITH
Assistant United States Attorney

/s/ Lydia Bottome Turanchik
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Service List

Mr. Gregory Koldys
Mickelson, Barnet
30 Cornell Street
New Bedford, MA 02470

Mr. Joseph G. Moujabber
200 County Road
Post Office Box 2598
Oak Bluffs, MA 02557

Commonwealth of Massachusetts
The Trial Court
Probate and Family Court Department

Dukes Division Docket No. 06PD024-EPI

Probate of Will With/Without Sureties

Name of Decedent ✓ Douglas A. Abdelnour

Domicile at Death 200 County Road Oak Bluffs
(street and no.) (city or town)

Dukes 02557 Date of Death ✓ January 27, 2006
(county) (zip)

Name and address of Petitioner(s) ✓ Joseph G. Moujabber, 200 County Rd., P.O. Box 2598,
Oak Bluffs, MA 02557 Status Executor

Heirs at law or next of kin of deceased including surviving spouse:

Name	Residence (minors and incompetents must be so designated)	Relationship
Douglas A. Abdelnour, Jr.	35 Barnes Rd., P.O. Box 58, Oak Bluffs, MA 02557	Son

That said deceased left a will ~~and codicil(s)~~ herewith presented, wherein your petitioner(s) is/are named execut or and wherein the testat or had requested that your petitioner(s) be exempt from giving surety on his/her bond(s).

☒ The petitioner(s) hereby certifies that a copy of this document, along with a copy of the decedent's death certificate has been sent by certified mail to the Division of Medical Assistance, P.O. Box 15205, Worcester, Massachusetts 01615-9906.

Wherefore your petitioner(s) pray(s) that said will ~~and codicil(s)~~ may be proved and allowed, and that he/she/they be appointed execut or thereof, with/without surety on his/her bond(s) and certifies under the penalties of perjury that the statements herein contained are true to the best of his/her knowledge and belief.

Date March 1, 2006

Signature(s)

Joseph G. Moujabber
Joseph G. Moujabber

The undersigned hereby assent to the foregoing petition and to the allowance of the will without testimony.

A True Copy Attest
Elizabeth J. Herrmann
Elizabeth J. Herrmann
Register

DECREE

All persons interested having been notified in accordance with the law or having assented and no objections being made thereto, it is decreed that said instrument(s) be approved and allowed as the last will and testament of said deceased, and that said petitioner(s) JOSEPH G. MOUJABBER of Oak Bluffs in said County

and be appointed execut or thereof, first giving bond with out sureties for the due performance of said trust.

Date April 5, 2006

Stephen A. Vignone
Justice of the Probate and Family Court

CJP 2 (11/01)

FILED

bcpcf - c.g.f.

MAR 07 2006

MASSACHUSETTS PROBATE COURT

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